

NOTES TO THE APPROPRIATION ACTIVITY REPORT

APPROPRIATION YEAR 2004

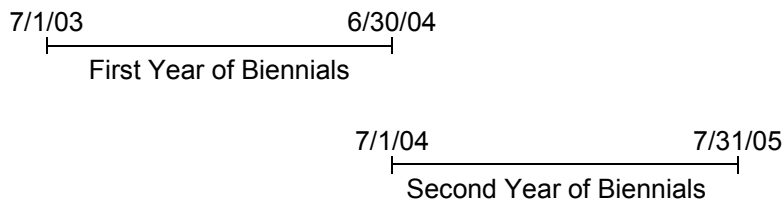
Note 1 – Basis of Accounting

The Appropriation Activity Report is prepared on a budgetary (non-GAAP) basis of accounting that records revenues when cash is received and expenditures when the liabilities are authorized for disbursement.

Revenues and expenditures are reported during a twelve-month period, July 1 through June 30. During a one-month lapse period that ends July 31, corrections can be made to the revenues and expenditures processed during the period July 1 through June 30.

Note 2 – Biennial Rollovers

Biennial rollovers are appropriations to be spent over two appropriation years. The balance at June 30 of the current fiscal year is rolled over into the following appropriation year. For appropriation year 2004, the biennial rollovers are in House Bills 13 and 16-20.



Note 3 – Article X Distributions/Appropriated Transfers

Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, income tax refunds are generated. During fiscal year 2004, the State did not refund any money. When refunds are issued, the refunds are initially paid from the General Revenue Fund and various other funds reimburse their share of the refund liability through operating transfers to the General Revenue Fund as appropriated per H.B. 4.035 by the General Assembly.

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Note 4 – Court Ordered Desegregation

The expenditures of the St. Louis Desegregation Plan are mandated by court order. The amounts paid for the current year and prior years are:

<u>Appropriation Year</u>	<u>Projected Expenditures</u>	<u>Expenditures</u>	<u>Lapses</u>
2004	\$ 16,500,000	\$ 16,500,000	\$ ---
2003	20,000,000	20,000,000	---
2002	20,000,000	20,000,000	---
2001	50,000,000	50,000,000	---
2000	53,500,000	53,476,585	23,415
1999	191,862,972	188,799,736	3,063,236
1998	158,800,000	147,021,949	11,778,051
1997	151,700,000	138,086,852	13,613,148
1996	153,700,000	148,291,471	5,408,529
1995	155,700,000	139,258,397	16,441,603
1994	147,600,000	134,202,695	13,397,305
1993	147,100,000	136,028,438	11,071,562
1992	144,600,000	137,189,737	7,410,263
1991	135,200,000	132,695,771	2,504,229
1990	135,000,000	122,161,135	12,838,865
1989	129,000,000	116,999,047	12,000,953
1988	107,200,000	93,957,886	13,242,114
1987	84,700,000	83,473,429	1,226,571
1986	74,800,000	66,300,504	8,499,496
1985	59,200,000	57,095,304	2,104,696
1984	40,400,000	37,424,743	2,975,257
1983	21,000,000	17,187,556	3,812,444
1982	13,500,000	13,140,216	359,784
1981	10,180,490	8,530,000	1,650,490

Note 5 – Other Transfers

These amounts consist primarily of transfers between funds which stand appropriated per either the State constitution or the State statutes. Also included are transfers between funds which correct transactions occurring in a prior fiscal/appropriation year. Beginning in fiscal year 2002, all transfers were appropriated, therefore there are no other transfers.

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Note 6 – General Fund

The General Fund includes General Revenue Funds and Federal Funds.

<u>Fund Number</u>	<u>Fund Name</u>
General Revenue Funds:	
0100	Budget Reserve
0101	General Revenue
0106	Cash Operating Reserve
0107	Budget Stabilization
0108	Uncompensated Care
0113	Health Interagency Payments
0124	Facilities Maintenance Reserve
0128	State Property Preservation
0139	Intergovernmental Transfer
0142	Federal Reimbursement Allowance
0144	Pharmacy Reimbursement Allowance
0161	Title XIX – Patient Placement
0169	Child Support Enforcement Collections
0172	Missouri Technology Investment
0173	Microenterprise Loan
0174	Missouri Water Development
0176	General Revenue Reimbursements
0177	Missouri Humanities Council Trust
0179	General Revenue – Cultural Sub-Account
0196	Nursing Facility Federal Reimbursement Allowance
0198	Post Closure
0603	Attorney General's Court Costs
0617	Disproportionate Share
0666	Attorney General's Anti-Trust
0686	State Elections Subsidy
0692	State Legal Expense
Federal Funds	
0104-0199	<i>(excluding Fund Numbers listed above and 0109, 0131, and 0134)</i>
0610	Division of Family Services – Administrative
0663	Missouri Disaster
0697	Abandoned Mined Reclamation
0948	Unemployment Compensation Administration

This reporting is consistent with Missouri's Comprehensive Annual Financial Report.

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Note 7 – General Revenue Fund

Operational results for the General Revenue Fund (Fund 0101) for fiscal year 2004 are as follows:

Revenues

Taxes	\$ 7,182,242,245
Licenses, Fees, and Permits	72,648,357
Sales, Services, Leases and Rentals	100,227,850
Bond Sale Proceeds	63
Contributions and Intergovernmental	96,236,086
Interest, Penalties, and Unclaimed Property	16,719,055
Refunds	12,693,395
Miscellaneous Revenues	<u>34,560,427</u>
Subtotal	7,515,327,478
 Transfers In	 <u>1,131,329,584</u>
 Total Revenues and Transfers In	 8,646,657,062

Expenditures

Personal Service	984,809,687
Expense and Equipment	440,389,162
Capital Improvements	26,220,527
Program Specific	2,382,967,318
Refunds	1,075,260,981
Court Order Desegregation Payments	<u>16,500,000</u>
Subtotal	4,926,147,675
 Transfers Out	 <u>3,503,941,435</u>
 Total Expenditures and Transfers Out	 <u>8,430,089,110</u>
 Excess Revenues and Transfers In	 <u>\$ 216,567,952</u>

Note 8 – Refunds

In fiscal year 2004, refunds in the amount of \$1,126,465,832 for all funds and \$1,075,260,981 for general revenue funds are reported on a separate line on page 3 and page 5 of this report. Fiscal years 2000 – 2003 were restated to show refunds separately for comparative purposes. Refunds are reported as program specific expenditures on all remaining pages.